

## **AMENDMENTS TO THE CLAIMS**

- 1. (Currently Amended)** A process for preparing glyoxylic esters, which comprises
- a) transesterifying a glyoxylic ester hemiacetal directly with an alcohol in the presence of a catalyst, or
  - b) first converting a glyoxylic ester hemiacetal into the corresponding glyoxylic ester acetal and then transesterifying it with an alcohol in the presence of a catalyst, whereupon, following a) or b), the transesterified hemiacetal of step a) or the transesterified acetal of step b) is cleaved to give the desired free glyoxylic ester or its hydrate.
- 2. (Original)** The process as claimed in claim 1, wherein the glyoxylic acid ester hemiacetals used are glyoxylic acid methyl ester, ethyl ester, n-propyl ester, isopropyl ester, or t- or n-butyl ester hemiacetals.
- 3. (Original)** The process as claimed in claim 1, wherein the conversion to the complete acetal is performed using a liquid or vaporous alcohol selected from the group consisting of methanol, ethanol, propanol, butanol and hexanol in the presence of an acid as catalyst.
- 4. (Original)** The process as claimed in claim 1, wherein the transesterification is performed using a chiral or nonchiral, primary, secondary or tertiary alcohol.
- 5. (Original)** The process as claimed in claim 4, wherein the alcohol used is an acyclic, monocyclic, bicyclic terpene alcohol, an acyclic, monocyclic or tricyclic sesquiterpene alcohol, di- or triterpene alcohol.

**6. (Currently Amended)** The process as claimed in claim 1, wherein the catalyst used is a stannic ester, titanate ester or zirconate ester, a lithium compound or, the basic catalyst used is an alkali metal compound, alkaline earth metal compound or ~~aluminium~~ aluminum compound.

**7. (Original)** The process as claimed in claim 6, wherein the catalyst used is dialkyltin dicarboxylate having 1-12 carbon atoms in the alkyl moiety, titanium(IV)ethoxide, titanium(IV) isopropoxide, titanium(IV) n-propoxide, titanium(IV) n-butoxide or titanium(IV) isobutoxide, or butyllithium.

**8. (Original)** The process as claimed in claim 1, wherein the acetal is cleaved by acid catalysis in the presence of  $H_2SO_4$ , p-toluenesulfonic acid, formic acid or acetic acid, or in the presence of a lanthanide catalyst.

**9. (Currently Amended)** The process as claimed in claim 8, wherein the glyoxylic ester is the menthyl ester, and the acetal is cleaved by brief heating of the acetal for up to 1 hour up to boiling point with formic acid, removal of the formate formed and rapid cooling, whereupon the product is crystallized out of a diluent, if appropriate after previous extraction of impurities with water, and isolated.